## **County Council Of Howard County, Maryland**

2020 Legislative Session

Legislative Day No. 3

Resolution No. 38 -2020

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION adding certain sites to the Cemeteries and Grave Sites Inventory.

Introduced and read first time March Z, 2020.	By order Diane Schwartz Jones, Administrator
Read for a second time at a public hearing on	_, 2020.
	By order Diane Schwartz Jones, Administrator
This Resolution was read the third time and was Adopted Adopted with a on $\sqrt{2000}$ , 2020.	mendments, Failed, Withdrawn, by the County Council
	Certified By <u>Lane Achuan Jenes</u> Diane Schwartz Jones, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; <u>Underlining</u> indicates material added by amendment

1	WHEREAS, the Cemetery Preservation Act of Howard County (the "Act") is codified at
2	Title 16, Subtitle 13 of the Howard County Code and its purpose is to foster the preservation of
3	cemeteries and burial grounds in the County; and
4	
5	WHEREAS, Section 16.1303 of the Act provides that the Department of Planning and
6	Zoning (the "Department), in cooperation with the Cemetery Preservation Advisory Board (the
7	"Board"), shall propose, and the County Council shall establish, an inventory of all known
8	cemeteries in the County, together with a description of the geographical location of each and a
9	record of the owners of each burial ground; and
10	
11	WHEREAS, by passage of Council Resolution No.47-1994, the Department, in
12	cooperation with the Board, proposed the original Cemeteries and Grave Sites Inventory (the
13	"Inventory"), and the County Council approved the Inventory on May 2, 1994; and
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15	WHEREAS, in order to continue to fulfill the purpose of the Act, it is necessary to
16	amend the Inventory from time to time; and
17	
18	WHEREAS, by passage of Council Resolution No. 81-2001, Council Resolution No.
19	172-2012, and Council Resolution No. 35-2019, the County Council approved additions to the
20	Inventory; and
21	
22	WHEREAS, the Department, in cooperation with the Board, has again proposed to add
23	certain sites to the Inventory and those additional sites are shown on the attached list and
24	pictures.
25	
26	NOW, THEREFORE, BE IT RESOLVED by the County Council of Howard County,
27	Maryland, this day of, 2020, that the County Council approves
28	the addition to the Howard County Cemeteries and Grave Sites Inventory of the sites shown on
29	the list and pictures attached to this Resolution as Exhibit A.
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# Exhibit A

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# Howard County Historic Cemetery Inventory Additions 2020

HoCo id #	Cemetery Name	Legal Description	Address	Approximate Graves	Comments
37-15	Scrivnor Family Burials	Tax Map 28; Parcel 140 -76.980954, 39.230818	5020 Ten Oaks Road, Clarksville	2 graves	Allen and Martha Scrivnor are buried on Lot 4 at 5020 Ten Oaks Road. A separate easement has been created along with a fenced off area to protect burials.
17-4	McKenzie Family Burials	Tax Map 17; Parcel N/A -76.845000, 39.303777	McKenzie Road, Ellicott City	3 graves	Adjacent and east of McKenzie Road across from 2428 McKenzie.

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Scrivnor Family Burial, #37-15 5020 Ten Oaks Road, Ciarksville Tax Map 28; Parcel 140 -76.980954, 39.230818

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McKenzie Family Graves, #17-4 McKenzie Road, Ellicott City Tax Map 17; Parcel N/A -76.845000, 39.303777

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# Office of the County Auditor Auditor's Analysis

## Council Resolution No. 38-2020

Introduced: March 2, 2020 Auditor: Michael Martin

#### Fiscal Impact:

There would be an immaterial fiscal impact to the County if properties listed on the Cemetery and Grave Sites Inventory apply for the property tax credit available to them.

Based on direct input received from the Department of Planning and Zoning and Department of Finance, there have been no recent requests for tax credits applicable to sites listed on the Cemetery and Grave Sites Inventory.

### Purpose:

Council Resolution 38-2020 would establish two new sites to the Cemetery and Grave Site Inventory: Scrivnor Family Burials and McKenzie Family Burials.

#### Other Comments:

There are currently 208 properties listed on the Cemetery and Grave Sites Inventory, excluding the Scrivnor and McKenzie Family Burials.

Properties must be included in the inventory to qualify for historic tax credits. The Howard County Code provides the following information regarding the availability of tax credits:

Section 20. 112(a) – Establishment of Historic Tax Credit Program for Qualified Expenses gives a property tax credit to the owner for 25 percent of qualified expenses due to restoration and preservation of the historic property; and

Section 20.113(a) – Establishment of Historic Tax Credit Program for Increase in Assessed Value grants property tax credits due to an increase in assessed value from restoration of a property.

The Resource Conservation Division, a part of the Department of Planning and Zoning, is not aware of any properties listed on the Cemetery and Grave Sites Inventory whose owners intend to apply for a property tax credit.